

# **METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AUDIT COMMITTEE MEETING MINUTES**

**June 24, 2025**

On Tuesday, June 24, 2025, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2<sup>nd</sup> Floor, Committee Room 1. The following people attended the meeting:

## Committee Members

Tom Bates, Tennessee Society of CPAs  
Angie Henderson, Vice Mayor  
Jenneen Reed, Director of Finance  
Courtney Johnston, Council Member  
Burkley Allen, Council Member  
Matthew Scanlan, Chamber of Commerce

## Others

Lauren Riley, Metropolitan Auditor  
Erica Haber, Department of Law  
Ann Mikkelsen, Department of Law  
Vivian Wilhoite, Assessor of Property  
Cristi Scott, Assessor's Office  
Brad Pigue, Assessor's Office  
Courtney Grable-Nelson, Internal Audit

Quorum present? Yes

## **CALL MEETING TO ORDER**

Mr. Bates called the meeting to order.

## **PUBLIC COMMENTS**

There were no public comments.

## **APPROVAL OF MINUTES**

A **motion** to approve meeting minutes for April 8, 2025, was made, seconded, and carried.

## **OLD BUSINESS**

### Discussion on the Investigation of Allegations at Nashville General Hospital

Ms. Riley presented an overview of the recommendations that have been implemented. Mr. Scanlan asked if a matrix of recommendations and current implementation could be put together for meetings going forward. Ms. Riley noted this would be provided at future meetings. Vice Mayor Henderson inquired about Docusign and the required usage of it across Metro. Ms. Riley noted contracts within the Metropolitan Government utilize Docusign. However, Nashville General Hospital is a separate entity that does not have the same contracting process. Vice Mayor Henderson noted the importance of centralized usage of systems such as Docusign.

## **NEW BUSINESS**

### Discussion on the request for an audit of the Property Assessor's Office – Assessment processes and administrative processes

Ms. Riley presented a request received to audit the Assessor's Office and the reappraisal process. Assessor Wilhoite discussed the notification of the request, the audits the office undergoes regularly, and the nature of the work performed in the office. Mr. Scanlan inquired about more information on the request. Ms. Riley noted the request was vague in nature but was presented as the Audit Committee approves any new audits. A discussion ensued related to

the need for an audit. Councilmember Allen and Councilmember Johnston noted an audit may be beneficial to educate the public on the strong processes in place. Finance Director Reed noted the reassessment process and the budget process work closely together and undergo scrutiny by the State. Mr. Scanlan noted the importance of having sufficient discussion around the topic to determine if there is a need for an audit.

A decision was made to schedule a special called meeting in July or August to determine if an audit would be added to the audit plan. Before the meeting, Internal Audit will accumulate information related to the current audits the Assessor's Office undergoes by the State.

A discussion ensued around the notification of process owners related to requested audits. Vice Mayor Henderson recommended a process be put in place to ensure Internal Audit properly notifies process owners of requested audits. Ms. Riley noted one would be implemented.

#### Discussion on the External Quality Control Review of the Metropolitan Nashville Office of Internal Audit

Ms. Riley presented the results of the peer review performed. Ms. Riley noted the review is required every three years, and the Office of Internal Audit received the highest rating of Pass. Ms. Riley discussed two management letter comments and how the recommendations have been implemented. A discussion ensued around the notification of governing bodies and communications from the Chair to the rest of the governing body. No further discussion ensued.

#### Metropolitan Auditor's annual performance review

Mr. Bates went through the results of each part of the Metropolitan Auditor's 360 review. Mr. Bates noted the salary for the Metropolitan Auditor automatically increased 5.3% due to the new pay plan and the across the board percentage. Mr. Bates noted the merit increments as options for approval.

A **motion** was made to give the Metropolitan Auditor a 2% merit increase, seconded, and carried.

Vice Mayor Henderson requested in future years that the Chair provide a more comprehensive report on the 360 review results. The Chair noted he would.

### **PROJECT STATUS**

#### Recommendation Implementation and Ongoing Projects

Ms. Riley covered the status of current open recommendations. She noted the status of the current audit plan, list of projects, and fraud, waste, and abuse hotline reports. Ms. Riley summarized the status of the audits. Ms. Riley noted the re-issuance of the Metro Arts audit report to include implementation plans and timelines. Ms. Riley noted the office worked with the interim director to ensure the timelines were feasible. A discussion ensued related to implementation of recommendations of high importance.

### **OTHER ADMINISTRATIVE MATTERS**

#### Budget and Staffing

Ms. Riley reported that the Office of Internal Audit is under budget and explained a few expenses coming up. Ms. Riley noted the results of the FY26 budget and the receipt of requested funding. Ms. Riley noted the office is fully staffed.

End of Public Meeting

A **motion** to adjourn the public meeting was made, seconded, and carried.

The public meeting adjourned after approximately 1 hour 2 minutes.

The next regularly scheduled meeting is September 23, 2025, at 4:00 p.m.

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The minutes for the June 24, 2025, Metropolitan Nashville Audit Committee meeting are respectfully submitted.

A handwritten signature in black ink that reads "Lauren Riley". The signature is written in a cursive, flowing style.

Lauren Riley, Metropolitan Auditor

Secretary, Metropolitan Nashville Audit Committee

***Approved by the Metropolitan Nashville Audit Committee on August 7, 2025***